

**CLAIMS**

1. (Currently Amended) A method for forming a semiconductor device comprising:  
providing a semiconductor substrate;  
forming a layer over the semiconductor substrate, wherein a gap is formed  
between the semiconductor substrate and the layer;  
forming an opening within the layer;  
forming an insulating layer over the layer at approximately atmospheric pressure  
to seal the opening and close the gap off to the environment, wherein  
forming the insulating layer comprises depositing the insulating layer and  
annealing the insulating layer at approximately atmospheric pressure;  
placing the semiconductor substrate into a vacuum environment before forming  
an insulating layer;  
removing the semiconductor substrate from the vacuum environment after  
forming the insulating layer, wherein forming the insulating layer further  
comprises depositing the insulating layer; and  
reflowing the insulating layer after removing the semiconductor substrate from  
the vacuum environment.
2. (Previously Amended) The method of claim 1, wherein depositing the insulating  
layer further comprises depositing the insulating layer at approximately atmospheric  
pressure.
3. (Original) The method of claim 2, wherein depositing is performed by chemical  
vapor deposition (CVD).
4. (Canceled)
5. (Previously Amended) The method of claim 1, wherein annealing comprises a  
furnace anneal.

6. (Previously Amended) The method of claim 1, wherein annealing comprises a localized anneal.
7. (Previously Amended) The method of claim 1, wherein annealing further comprises annealing in a phosphorus atmosphere.
8. (Previously Amended) The method of claim 1, wherein annealing comprises using a laser.
9. (Previously Amended) The method of claim 1, wherein annealing comprises reflowing the insulating layer.
10. (Original) The method of claim 1, wherein forming the layer over the semiconductor substrate comprises forming a polysilicon layer.
11. (Original) The method of claim 1, wherein forming an insulating layer comprises forming a phosphosilicate glass (PSG).
- 12-20. (Canceled)
21. (Original) The method of claim 14, wherein sealing the opening comprises annealing in a phosphorus atmosphere.
22. (Original) The method of claim 14, wherein sealing the opening comprises annealing using a laser.
23. (Currently Amended) A method for forming a semiconductor device comprising:  
providing a semiconductor substrate having a first set of extensions and an anchor;

forming a ~~first~~ layer coupled to the anchor and able to move relative to the substrate in at least one direction, wherein the layer has a second set of extensions, wherein the first set of extensions and the second set of extensions are interdigitated and form a set of gaps;  
placing the semiconductor substrate in a vacuum;  
forming an insulating layer over the set of gaps in the vacuum;  
removing the semiconductor substrate from the vacuum; and  
annealing the insulating layer to seal the set of gaps after removing the semiconductor substrate from the vacuum.

24. (Previously Presented) The method of claim 1, wherein forming the layer over the semiconductor substrate comprises forming a conductive layer.

25. (Canceled)

26. (New) The method of claim 23, forming the insulating layer further comprises depositing the insulating layer.

27. (New) The method of claim 26, wherein depositing is performed by chemical vapor deposition (CVD).

28. (New) The method of claim 26, wherein annealing comprises a furnace anneal.

29. (New) The method of claim 26, wherein annealing comprises a localized anneal.

30. (New) The method of claim 26, wherein annealing further comprises annealing in a phosphorus atmosphere.

31. (New) The method of claim 26, wherein annealing comprises using a laser.

32. (New) The method of claim 26, wherein annealing comprises reflowing the insulating layer.

33. (Original) The method of claim 1, wherein forming the layer comprises forming a polysilicon layer.